

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Cazenovia
County of Madison
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Cazenovia

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|------------------|
| Assets | | | |
| Cash | 19,904 | A200 | 3,630 |
| Cash In Time Deposits | 599,972 | A201 | 748,249 |
| Petty Cash | 100 | A210 | 100 |
| TOTAL Cash | 619,977 | | 751,979 |
| Accounts Receivable | 26,919 | A380 | 5,393 |
| TOTAL Other Receivables (net) | 26,919 | | 5,393 |
| Due From Other Funds | 38,412 | A391 | 7,202 |
| TOTAL Due From Other Funds | 38,412 | | 7,202 |
| Due From Other Governments | | A440 | 12,868 |
| TOTAL Due From Other Governments | 0 | | 12,868 |
| Prepaid Expenses | 15,286 | A480 | 13,608 |
| TOTAL Prepaid Expenses | 15,286 | | 13,608 |
| Cash Special Reserves | 269,416 | A230 | 359,445 |
| TOTAL Restricted Assets | 269,416 | | 359,445 |
| TOTAL Assets | 970,010 | | 1,150,496 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|------------------|
| Accounts Payable | 26,653 | A600 | 21,549 |
| TOTAL Accounts Payable | 26,653 | | 21,549 |
| Due To Other Funds | | A630 | 0 |
| TOTAL Due To Other Funds | 0 | | 0 |
| TOTAL Liabilities | 26,653 | | 21,550 |
| Fund Balance | | | |
| Not in Spendable Form | 15,286 | A806 | 13,608 |
| TOTAL Nonspendable Fund Balance | 15,286 | | 13,608 |
| Capital Reserve | 269,416 | A878 | 359,445 |
| TOTAL Restricted Fund Balance | 269,416 | | 359,445 |
| Assigned Appropriated Fund Balance | 190,000 | A914 | 320,000 |
| TOTAL Assigned Fund Balance | 190,000 | | 320,000 |
| Unassigned Fund Balance | 468,654 | A917 | 435,894 |
| TOTAL Unassigned Fund Balance | 468,654 | | 435,894 |
| TOTAL Fund Balance | 943,356 | | 1,128,946 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 970,010 | | 1,150,496 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 653,082 | A1001 | 581,393 |
| Special Assessments Ad Valorem | 1,534 | A1028 | 1,522 |
| TOTAL Real Property Taxes | 654,616 | | 582,915 |
| Interest & Penalties On Real Prop Taxes | 12,936 | A1090 | 13,714 |
| TOTAL Real Property Tax Items | 12,936 | | 13,714 |
| Clerk Fees | 3,769 | A1255 | 3,390 |
| Other General Departmental Income | 150 | A1289 | |
| Charges For Cemetery Services | 225 | A2192 | 525 |
| TOTAL Departmental Income | 4,144 | | 3,915 |
| Interest And Earnings | 1,503 | A2401 | 1,642 |
| Rental, Other (specify) | 7,990 | A2440 | 7,560 |
| TOTAL Use of Money And Property | 9,493 | | 9,202 |
| Dog Licenses | 11,184 | A2544 | 10,975 |
| TOTAL Licenses And Permits | 11,184 | | 10,975 |
| Fines And Forfeited Bail | 20,342 | A2610 | 38,409 |
| Fines & Pen-Dog Cases | 376 | A2611 | 500 |
| Forfeitures of Deposits | | A2620 | |
| TOTAL Fines And Forfeitures | 20,718 | | 38,909 |
| Self Insurance Recoveries | 77 | A2683 | |
| TOTAL Sale of Property And Compensation For Loss | 77 | | 0 |
| Refunds of Prior Year's Expenditures | | A2701 | 413 |
| Vlt/tribal-State Compact Moneys | 106,260 | A2725 | 104,938 |
| AIM Related Payments | | A2750 | 28,999 |
| Unclassified (specify) | 2,814 | A2770 | 11,294 |
| Additional Description Madison County GAP Elimination | | | |
| TOTAL Miscellaneous Local Sources | 109,074 | | 145,644 |
| St Aid, Revenue Sharing | 28,999 | A3001 | |
| St Aid, Reorganization & Efficiency Grants | 45,911 | A3004 | |
| St Aid, Mortgage Tax | 140,700 | A3005 | 155,254 |
| St Aid - Other (specify) | 12,500 | A3089 | 37,500 |
| Additional Description Clean Energy Community Grant | | | |
| TOTAL State Aid | 228,109 | | 192,754 |
| TOTAL Revenues | 1,050,351 | | 998,028 |
| Interfund Transfers | 839 | A5031 | 14,713 |
| TOTAL Interfund Transfers | 839 | | 14,713 |
| TOTAL Other Sources | 839 | | 14,713 |
| TOTAL Revenues | 1,051,190 | | 1,012,741 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 14,830 | A10101 | 15,278 |
| Legislative Board, Contr Expend | 6,663 | A10104 | 3,976 |
| TOTAL Legislative Board | 21,493 | | 19,254 |
| Municipal Court, Pers Serv | 23,695 | A11101 | 26,230 |
| Municipal Court, Contr Expend | 12,454 | A11104 | 12,003 |
| TOTAL Municipal Court | 36,149 | | 38,233 |
| Supervisor,pers Serv | 35,322 | A12201 | 37,022 |
| Supervisor,contr Expend | 7,989 | A12204 | 265 |
| TOTAL Supervisor | 43,311 | | 37,287 |
| Auditor, Contr Expend | | A13204 | |
| TOTAL Auditor | 0 | | 0 |
| Tax Collection,contr Expend | 1,695 | A13304 | 2,091 |
| TOTAL Tax Collection | 1,695 | | 2,091 |
| Budget, Pers Serv | 6,140 | A13401 | 6,325 |
| TOTAL Budget | 6,140 | | 6,325 |
| Assessment, Pers Serv | 46,371 | A13551 | 47,762 |
| Assessment, Contr Expend | 2,046 | A13554 | 1,608 |
| TOTAL Assessment | 48,417 | | 49,370 |
| Clerk,pers Serv | 48,373 | A14101 | 49,825 |
| Clerk,contr Expend | 312 | A14104 | 306 |
| TOTAL Clerk | 48,685 | | 50,131 |
| Personnel, Pers Serv | 66,068 | A14301 | 68,130 |
| Personnel, Contr Expend | 19,607 | A14304 | 11,388 |
| TOTAL Personnel | 85,675 | | 79,518 |
| Elections, Contr Expend | 1,488 | A14504 | 439 |
| TOTAL Elections | 1,488 | | 439 |
| Central Services Admin,contr Expend | 32,248 | A16104 | |
| TOTAL Central Services Admin | 32,248 | | 0 |
| Operation of Plant Pers Serv | 3,052 | A16201 | 1,694 |
| Operation of Plant Equip & Cap Outlay | 6,969 | A16202 | 1,823 |
| Operation of Plant Contr Expend | 24,135 | A16204 | 54,138 |
| TOTAL Operation of Plant Contr Expend | 34,156 | | 57,655 |
| Central Data Process & Cap Outlay | 1,796 | A16802 | |
| Central Data Process, Contr Expend | 1,304 | A16804 | |
| TOTAL Central Data Process | 3,100 | | 0 |
| Unallocated Insurance, Contr Expend | 44,941 | A19104 | 45,526 |
| TOTAL Unallocated Insurance | 44,941 | | 45,526 |
| Municipal Assn Dues, Contr Expend | 1,100 | A19204 | 1,100 |
| TOTAL Municipal Assn Dues | 1,100 | | 1,100 |
| TOTAL General Government Support | 408,599 | | 386,927 |
| Traffic Control, Contr Expen | 4,540 | A33104 | 2,668 |
| TOTAL Traffic Control | 4,540 | | 2,668 |
| Control of Animals, Pers Serv | 5,317 | A35101 | 5,477 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Control of Animals, Contr Expend | 2,965 | A35104 | 2,028 |
| TOTAL Control of Animals | 8,282 | | 7,505 |
| TOTAL Public Safety | 12,822 | | 10,173 |
| Registrar of Vital Statistics, Pers Serv | 5,330 | A40201 | 5,490 |
| Registrar of Vital Stat Contr Expend | 11 | A40204 | 9 |
| TOTAL Registrar of Vital Stat Contr Expend | 5,341 | | 5,499 |
| TOTAL Health | 5,341 | | 5,499 |
| Street Admin, Pers Serv | 68,930 | A50101 | 67,600 |
| Street Admin, Contr Expend | 1,139 | A50104 | 1,515 |
| TOTAL Street Admin | 70,069 | | 69,115 |
| Garage, Equip & Cap Outlay | | A51322 | 43,621 |
| Garage, Contr Expend | 56,168 | A51324 | 42,623 |
| TOTAL Garage | 56,168 | | 86,244 |
| Street Lighting, Equip & Cap Outlay | 4,857 | A51822 | |
| TOTAL Street Lighting | 4,857 | | 0 |
| Sidewalks, Equip & Cap Outlay | | A54102 | |
| Sidewalks, Contr Expend | 7,982 | A54104 | |
| TOTAL Sidewalks | 7,982 | | 0 |
| TOTAL Transportation | 139,076 | | 155,359 |
| Other Economic Opp Pro, Contr Expend | | A63264 | 5,000 |
| TOTAL Other Economic Opp Pro | 0 | | 5,000 |
| Veterans Service, Contr Expend | 500 | A65104 | 500 |
| TOTAL Veterans Service | 500 | | 500 |
| TOTAL Economic Assistance And Opportunity | 500 | | 5,500 |
| Parks, Pers Serv | 6,729 | A71101 | 9,563 |
| Parks, Equip & Cap Outlay | 13,530 | A71102 | 2,305 |
| Parks, Contr Expend | 3,639 | A71104 | 3,449 |
| TOTAL Parks | 23,897 | | 15,316 |
| Historian, Contr Expend | 2,500 | A75104 | 2,500 |
| TOTAL Historian | 2,500 | | 2,500 |
| Celebrations, Contr Expend | 269 | A75504 | 290 |
| TOTAL Celebrations | 269 | | 290 |
| TOTAL Culture And Recreation | 26,666 | | 18,106 |
| Drainage, Contr Expend | 5,145 | A85404 | |
| TOTAL Drainage | 5,145 | | 0 |
| Sm Watershed Prot Dis, Pers Serv | 7,656 | A87401 | 10,192 |
| Sm Watershed Prot Dis, Equip & Cap Outlay | | A87402 | |
| Sm Watershed Prot Dis, Contr Expend | 15,566 | A87404 | 14,077 |
| TOTAL Sm Watershed Prot Dis | 23,222 | | 24,269 |
| Cemetery, Contr Expend | | A88104 | 30 |
| TOTAL Cemetery | 0 | | 30 |
| TOTAL Home And Community Services | 28,367 | | 24,299 |
| State Retirement System | 50,460 | A90108 | 46,766 |
| Social Security, Employer Cont | 24,928 | A90308 | 25,950 |
| Worker's Compensation, Empl Bnfts | 18,454 | A90408 | 15,777 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Unemployment Insurance, Empl Bnfts | | A90508 | |
| Disability Insurance, Empl Bnfts | 176 | A90558 | 212 |
| Hospital & Medical (dental) Ins, Empl Bnft | 41,359 | A90608 | 47,069 |
| TOTAL Employee Benefits | 135,378 | | 135,772 |
| Debt Principal, Serial Bonds | 10,000 | A97106 | 15,000 |
| Install Pur Debt, Principal | 44,023 | A97856 | 43,937 |
| TOTAL Debt Principal | 54,023 | | 58,937 |
| Debt Interest, Serial Bonds | 18,875 | A97107 | 23,188 |
| Install Pur Debt, Interest | 4,433 | A97857 | 3,390 |
| TOTAL Debt Interest | 23,308 | | 26,579 |
| TOTAL Expenditures | 834,080 | | 827,151 |
| Transfers, Other Funds | | A99019 | |
| Transfers, Capital Projects Fund | 55,000 | A99509 | |
| TOTAL Operating Transfers | 55,000 | | 0 |
| TOTAL Other Uses | 55,000 | | 0 |
| TOTAL Expenditures | 889,080 | | 827,151 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 781,247 | A8021 | 943,356 |
| Restated Fund Balance - Beg of Year | 781,247 | A8022 | 943,356 |
| ADD - REVENUES AND OTHER SOURCES | 1,051,190 | | 1,012,741 |
| DEDUCT - EXPENDITURES AND OTHER USES | 889,080 | | 827,151 |
| Fund Balance - End of Year | 943,356 | A8029 | 1,128,946 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--------------------------------------|----------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 582,914 | A1049N | 606,269 |
| Est Rev - Real Property Tax Items | 12,500 | A1099N | 13,500 |
| Est Rev - Departmental Income | 3,500 | A1299N | 3,900 |
| Est Rev - Use of Money And Property | 9,000 | A2499N | 8,800 |
| Est Rev - Licenses And Permits | 12,000 | A2599N | 11,500 |
| Est Rev - Fines And Forfeitures | 20,000 | A2649N | 25,300 |
| Est Rev - State Aid | 159,000 | A3099N | 169,000 |
| TOTAL Estimated Revenues | 798,914 | | 838,269 |
| Appropriated Fund Balance | 190,000 | A599N | 320,000 |
| TOTAL Estimated Other Sources | 190,000 | | 320,000 |
| TOTAL Estimated Revenues | 988,914 | | 1,158,269 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 480,154 | A1999N | 545,391 |
| App - Public Safety | 16,980 | A3999N | 16,645 |
| App - Health | 5,840 | A4999N | 6,096 |
| App - Transportation | 146,600 | A5999N | 153,400 |
| App - Economic Assistance And Opportunity | 6,000 | A6999N | 6,000 |
| App - Culture And Recreation | 49,500 | A7999N | 26,000 |
| App - Home And Community Services | 48,500 | A8999N | 107,790 |
| App - Employee Benefits | 145,120 | A9199N | 168,560 |
| App - Debt Service | 90,215 | A9899N | 128,387 |
| TOTAL Appropriations | 988,909 | | 1,158,269 |
| Other Budgetary Purposes | 5 | A962N | 0 |
| TOTAL Other Uses | 5 | | 0 |
| TOTAL Appropriations | 988,914 | | 1,158,269 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | | B200 | 69 |
| Cash In Time Deposits | 310,813 | B201 | 431,221 |
| TOTAL Cash | 310,813 | | 431,290 |
| Accounts Receivable | 20,368 | B380 | 11,932 |
| TOTAL Other Receivables (net) | 20,368 | | 11,932 |
| Prepaid Expenses | 2,232 | B480 | 2,105 |
| TOTAL Prepaid Expenses | 2,232 | | 2,105 |
| Cash Special Reserves | 179,611 | B230 | 179,806 |
| Cash In Time Deposits Special Reserves | 330,391 | B231 | 335,442 |
| TOTAL Restricted Assets | 510,003 | | 515,248 |
| TOTAL Assets | 843,416 | | 960,575 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | 30,672 | B600 | 38,356 |
| TOTAL Accounts Payable | 30,672 | | 38,356 |
| Other Liabilities | 4,345 | B688 | 5,325 |
| TOTAL Other Liabilities | 4,345 | | 5,325 |
| Due To Other Funds | | B630 | 1,155 |
| TOTAL Due To Other Funds | 0 | | 1,155 |
| TOTAL Liabilities | 35,016 | | 44,835 |
| Fund Balance | | | |
| Not in Spendable Form | 2,232 | B806 | 2,105 |
| TOTAL Nonspendable Fund Balance | 2,232 | | 2,105 |
| Capital Reserve | 510,003 | B878 | 515,248 |
| TOTAL Restricted Fund Balance | 510,003 | | 515,248 |
| Assigned Appropriated Fund Balance | | B914 | 48,000 |
| Assigned Unappropriated Fund Balance | 296,165 | B915 | 350,387 |
| TOTAL Assigned Fund Balance | 296,165 | | 398,387 |
| TOTAL Fund Balance | 808,400 | | 915,740 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 843,416 | | 960,575 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 30,072 | B1001 | 20,819 |
| Special Assessments Ad Valorem | 675 | B1028 | 1,077 |
| TOTAL Real Property Taxes | 30,747 | | 21,895 |
| Sales Tax (from County) | 323,811 | B1120 | 413,311 |
| TOTAL Non Property Tax Items | 323,811 | | 413,311 |
| Zoning Fees | 19,965 | B2110 | 20,444 |
| Other Home & Community Services Income | | B2189 | |
| TOTAL Departmental Income | 19,965 | | 20,444 |
| Interest And Earnings | 3,805 | B2401 | 6,079 |
| Commissions | 56,024 | B2450 | 44,958 |
| TOTAL Use of Money And Property | 59,829 | | 51,037 |
| Sales of Real Property | | B2660 | |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 0 |
| Refunds of Prior Year's Expenditures | 886 | B2701 | |
| Gifts And Donations | | B2705 | 202,048 |
| TOTAL Miscellaneous Local Sources | 886 | | 202,048 |
| St Aid, Other Aid (specify) | 7,159 | B3089 | |
| TOTAL State Aid | 7,159 | | 0 |
| TOTAL Revenues | 442,396 | | 708,735 |
| TOTAL Revenues | 442,396 | | 708,735 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Law, Contr Expend | 67,827 | B14204 | 69,983 |
| TOTAL Law | 67,827 | | 69,983 |
| Engineer, Contr Expend | 7,989 | B14404 | 3,291 |
| TOTAL Engineer | 7,989 | | 3,291 |
| Other General Govt Support, Personal Serv | 6,643 | B19891 | 6,843 |
| Other General Govt Support, Contract Exp | 8,401 | B19894 | 5,202 |
| TOTAL Other General Govt Support | 15,044 | | 12,045 |
| TOTAL General Government Support | 90,860 | | 85,319 |
| Police, Equip & Cap Outlay | | B31202 | 4,800 |
| Police, Contr Expend | 3,435 | B31204 | 2,570 |
| TOTAL Police | 3,435 | | 7,370 |
| Safety Inspection, Pers Serv | 10,250 | B36201 | 10,660 |
| Safety Inspection, Contr Expend | | B36204 | |
| TOTAL Safety Inspection | 10,250 | | 10,660 |
| TOTAL Public Safety | 13,685 | | 18,030 |
| Narcotic Guid Council, Contr Expend | 287 | B42104 | 760 |
| TOTAL Narcotic Guid Council | 287 | | 760 |
| TOTAL Health | 287 | | 760 |
| Youth Prog, Contr Expend | 40,947 | B73104 | 38,000 |
| TOTAL Youth Prog | 40,947 | | 38,000 |
| Library, Contr Expend | 11,000 | B74104 | 11,000 |
| TOTAL Library | 11,000 | | 11,000 |
| Programs For Aging, Contr Expend | 40,500 | B76104 | 39,000 |
| TOTAL Programs For Aging | 40,500 | | 39,000 |
| TOTAL Culture And Recreation | 92,447 | | 88,000 |
| Zoning, Pers Serv | 43,620 | B80101 | 45,385 |
| Zoning, Contr Expend | 1,266 | B80104 | 2,382 |
| TOTAL Zoning | 44,886 | | 47,767 |
| Planning, Pers Serv | 6,344 | B80201 | 6,576 |
| Planning, Contr Expend | 1,205 | B80204 | 1,392 |
| TOTAL Planning | 7,549 | | 7,968 |
| Research, Contr Expend | 2,944 | B80304 | 23,994 |
| TOTAL Research | 2,944 | | 23,994 |
| Environmental Control, Contr Expend | 7,159 | B80904 | |
| TOTAL Environmental Control | 7,159 | | 0 |
| Sanitary Sewers, Contr Expend | | B81204 | |
| TOTAL Sanitary Sewers | 0 | | 0 |
| Other Agencies | 27,000 | B86894 | 27,000 |
| TOTAL Other Agencies | 27,000 | | 27,000 |
| Sm Watershed Prot Dis, Contr Expend | 37,067 | B87404 | 277,071 |
| TOTAL Sm Watershed Prot Dis | 37,067 | | 277,071 |
| TOTAL Home And Community Services | 126,605 | | 383,799 |
| State Retirement, Empl Bnfts | 8,682 | B90108 | 8,741 |
| Social Security , Empl Bnfts | 5,114 | B90308 | 5,315 |
| Worker's Compensation, Empl Bnfts | 3,244 | B90408 | 3,006 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Disability Insurance, Empl Bnfts | 31 | B90558 | 40 |
| Hospital & Medical (dental) Ins, Empl Bnft | 7,852 | B90608 | 8,386 |
| TOTAL Employee Benefits | 24,923 | | 25,488 |
| TOTAL Expenditures | 348,806 | | 601,395 |
| TOTAL Expenditures | 348,806 | | 601,395 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 714,810 | B8021 | 808,400 |
| Restated Fund Balance - Beg of Year | 714,810 | B8022 | 808,400 |
| ADD - REVENUES AND OTHER SOURCES | 442,396 | | 708,735 |
| DEDUCT - EXPENDITURES AND OTHER USES | 348,806 | | 601,395 |
| Fund Balance - End of Year | 808,400 | B8029 | 915,740 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 21,494 | B1049N | 3,490 |
| Est Rev - Non Property Tax Items | 413,311 | B1199N | 319,607 |
| Est Rev - Intergovernmental Charges | 15,500 | B2399N | 15,000 |
| Est Rev - Use of Money And Property | 42,300 | B2499N | 36,000 |
| Est Rev - State Aid | 27,410 | B3099N | 0 |
| TOTAL Estimated Revenues | 520,015 | | 374,097 |
| Appropriated Fund Balance | 0 | B599N | 48,000 |
| TOTAL Estimated Other Sources | 0 | | 48,000 |
| TOTAL Estimated Revenues | 520,015 | | 422,097 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 156,350 | B1999N | 156,650 |
| App - Public Safety | 15,660 | B3999N | 16,090 |
| App - Health | 500 | B4999N | 950 |
| App - Economic Assistance And Opportunity | 0 | B6999N | 0 |
| App - Culture And Recreation | 70,000 | B7999N | 90,000 |
| App - Home And Community Services | 209,620 | B8999N | 131,130 |
| App - Employee Benefits | 27,225 | B9199N | 26,700 |
| TOTAL Appropriations | 479,355 | | 421,520 |
| Other Budgetary Purposes | 660 | B962N | 577 |
| App - Interfund Transfer | 40,000 | B9999N | 0 |
| TOTAL Other Uses | 40,660 | | 577 |
| TOTAL Appropriations | 520,015 | | 422,097 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | | CM201 | |
| TOTAL Cash | 0 | | 0 |
| Investments In Securities | 19,378 | CM450 | 22,528 |
| TOTAL Investments | 19,378 | | 22,528 |
| TOTAL Assets | 19,378 | | 22,528 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 19,378 | CM915 | 22,528 |
| TOTAL Assigned Fund Balance | 19,378 | | 22,528 |
| TOTAL Fund Balance | 19,378 | | 22,528 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 19,378 | | 22,528 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------|---------|--------------|
| Revenues | | | |
| Other General Dept Income | | CM1289 | |
| TOTAL Departmental Income | 0 | | 0 |
| Interest And Earnings | 498 | CM2401 | 3,681 |
| TOTAL Use of Money And Property | 498 | | 3,681 |
| Unclassified (specify) | | CM2770 | |
| TOTAL Miscellaneous Local Sources | 0 | | 0 |
| TOTAL Revenues | 498 | | 3,681 |
| Interfund Transfers | | CM5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Revenues | 498 | | 3,681 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|------------|
| Expenditures | | | |
| Other Culture And Recreation-Contr Expend | | CM79894 | |
| TOTAL Other Culture And Recreation-Contr Expend | 0 | | 0 |
| TOTAL Culture And Recreation | 0 | | 0 |
| Other Home & Comm-Equip & Cap Outlay | | CM89892 | |
| Other Home And Community Service-Contr Exp | 1,737 | CM89894 | 270 |
| TOTAL Other Home And Community Service-Contr Exp | 1,737 | | 270 |
| TOTAL Home And Community Services | 1,737 | | 270 |
| TOTAL Expenditures | 1,737 | | 270 |
| Transfers, Other Funds | 839 | CM99019 | 261 |
| TOTAL Operating Transfers | 839 | | 261 |
| TOTAL Other Uses | 839 | | 261 |
| TOTAL Expenditures | 2,575 | | 531 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------|---------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 21,456 | CM8021 | 19,378 |
| Restated Fund Balance - Beg of Year | 21,456 | CM8022 | 19,378 |
| ADD - REVENUES AND OTHER SOURCES | 498 | | 3,681 |
| DEDUCT - EXPENDITURES AND OTHER USES | 2,575 | | 531 |
| Fund Balance - End of Year | 19,378 | CM8029 | 22,528 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 5,449 | DA200 | 5,449 |
| Cash In Time Deposits | 209,319 | DA201 | 250,208 |
| Cash With Fiscal Agent | | DA223 | |
| TOTAL Cash | 214,768 | | 255,657 |
| Accounts Receivable | 21,711 | DA380 | 17,788 |
| TOTAL Other Receivables (net) | 21,711 | | 17,788 |
| Prepaid Expenses | 2,729 | DA480 | 2,442 |
| TOTAL Prepaid Expenses | 2,729 | | 2,442 |
| TOTAL Assets | 239,208 | | 275,887 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | 40,497 | DA600 | 41,095 |
| TOTAL Accounts Payable | 40,497 | | 41,095 |
| TOTAL Liabilities | 40,497 | | 41,095 |
| Fund Balance | | | |
| Not in Spendable Form | 2,729 | DA806 | 2,442 |
| TOTAL Nonspendable Fund Balance | 2,729 | | 2,442 |
| Assigned Appropriated Fund Balance | 25,000 | DA914 | 57,000 |
| Assigned Unappropriated Fund Balance | 170,982 | DA915 | 175,350 |
| TOTAL Assigned Fund Balance | 195,982 | | 232,350 |
| TOTAL Fund Balance | 198,711 | | 234,792 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 239,208 | | 275,887 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 295,995 | DA1001 | 375,572 |
| TOTAL Real Property Taxes | 295,995 | | 375,572 |
| Snow Removal Services-Other Govts | 172,755 | DA2302 | 153,731 |
| TOTAL Intergovernmental Charges | 172,755 | | 153,731 |
| Interest And Earnings | 577 | DA2401 | 575 |
| TOTAL Use of Money And Property | 577 | | 575 |
| Sale of Refuse For Recycling | | DA2651 | 588 |
| Sales of Equipment | 197,891 | DA2665 | 204,938 |
| Insurance Recoveries | 14,236 | DA2680 | 21,029 |
| TOTAL Sale of Property And Compensation For Loss | 212,127 | | 226,554 |
| St Aid Emergency Disaster Assistance | 1,566 | DA3960 | |
| TOTAL State Aid | 1,566 | | 0 |
| Fed Aid Emer Disaster Assist | 9,396 | DA4960 | |
| TOTAL Federal Aid | 9,396 | | 0 |
| TOTAL Revenues | 692,416 | | 756,432 |
| TOTAL Revenues | 692,416 | | 756,432 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Machinery, Equip & Cap Outlay | 328,661 | DA51302 | 218,207 |
| Machinery, Contr Expend | 35,286 | DA51304 | 39,483 |
| TOTAL Machinery | 363,947 | | 257,689 |
| Snow Removal, Pers Serv | 73,399 | DA51421 | 57,385 |
| Snow Removal, Contr Expend | 165,817 | DA51424 | 222,249 |
| TOTAL Snow Removal | 239,216 | | 279,634 |
| TOTAL Transportation | 603,164 | | 537,323 |
| State Retirement, Empl Bnfts | 10,898 | DA90108 | 10,688 |
| Social Security , Empl Bnfts | 5,615 | DA90308 | 4,390 |
| Worker's Compensation, Empl Bnfts | 3,870 | DA90408 | 3,492 |
| Unemployment Insurance, Empl Bnfts | | DA90508 | |
| Disability Insurance, Empl Bnfts | 37 | DA90558 | 47 |
| Hospital & Medical (dental) Ins, Empl Bnft | 22,680 | DA90608 | 14,423 |
| TOTAL Employee Benefits | 43,100 | | 33,040 |
| Debt Principal, Install Purch. Debt | 145,430 | DA97856 | 137,080 |
| TOTAL Debt Principal | 145,430 | | 137,080 |
| Debt Interest, InstalL. Purch Debt | 9,315 | DA97857 | 12,907 |
| TOTAL Debt Interest | 9,315 | | 12,907 |
| TOTAL Expenditures | 801,008 | | 720,351 |
| TOTAL Expenditures | 801,008 | | 720,351 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 307,303 | DA8021 | 198,711 |
| Restated Fund Balance - Beg of Year | 307,303 | DA8022 | 198,711 |
| ADD - REVENUES AND OTHER SOURCES | 692,416 | | 756,432 |
| DEDUCT - EXPENDITURES AND OTHER USES | 801,008 | | 720,351 |
| Fund Balance - End of Year | 198,711 | DA8029 | 234,792 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 375,572 | DA1049N | 384,970 |
| Est Rev - Intergovernmental Charges | 120,000 | DA2399N | 140,000 |
| Est Rev - Use of Money And Property | 300 | DA2499N | 600 |
| Est Rev - Sale of Prop And Comp For Loss | 30,000 | DA2699N | 0 |
| TOTAL Estimated Revenues | 525,872 | | 525,570 |
| Appropriated Fund Balance | 25,000 | DA599N | 57,000 |
| TOTAL Estimated Other Sources | 25,000 | | 57,000 |
| TOTAL Estimated Revenues | 550,872 | | 582,570 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 335,630 | DA5999N | 390,630 |
| App - Employee Benefits | 45,427 | DA9199N | 41,940 |
| App - Debt Service | 169,815 | DA9899N | 150,000 |
| TOTAL Appropriations | 550,872 | | 582,570 |
| TOTAL Appropriations | 550,872 | | 582,570 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 2 | DB200 | 2 |
| Cash In Time Deposits | 194,757 | DB201 | 264,097 |
| TOTAL Cash | 194,759 | | 264,100 |
| Prepaid Expenses | 13,404 | DB480 | 13,628 |
| TOTAL Prepaid Expenses | 13,404 | | 13,628 |
| TOTAL Assets | 208,164 | | 277,727 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | | DB600 | 3,702 |
| TOTAL Accounts Payable | 0 | | 3,702 |
| TOTAL Liabilities | 0 | | 3,702 |
| Fund Balance | | | |
| Not in Spendable Form | 13,404 | DB806 | 13,628 |
| TOTAL Nonspendable Fund Balance | 13,404 | | 13,628 |
| Assigned Appropriated Fund Balance | | DB914 | |
| Assigned Unappropriated Fund Balance | 194,759 | DB915 | 260,397 |
| TOTAL Assigned Fund Balance | 194,759 | | 260,397 |
| TOTAL Fund Balance | 208,164 | | 274,025 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 208,164 | | 277,727 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 46,357 | DB1001 | 35,558 |
| TOTAL Real Property Taxes | 46,357 | | 35,558 |
| Sales Tax (from County) | 725,132 | DB1120 | 881,032 |
| TOTAL Non Property Tax Items | 725,132 | | 881,032 |
| Interest And Earnings | 693 | DB2401 | 907 |
| TOTAL Use of Money And Property | 693 | | 907 |
| Forfeitures of Deposits | | DB2620 | |
| TOTAL Fines And Forfeitures | 0 | | 0 |
| St Aid, Consolidated Highway Aid | 116,358 | DB3501 | 154,778 |
| St Aid, Highway Cap Projects | | DB3591 | |
| TOTAL State Aid | 116,358 | | 154,778 |
| TOTAL Revenues | 888,540 | | 1,072,274 |
| TOTAL Revenues | 888,540 | | 1,072,274 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|------------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 378,235 | DB51101 | 398,922 |
| Maint of Streets, Contr Expend | 50,397 | DB51104 | 106,069 |
| TOTAL Maint of Streets | 428,632 | | 504,991 |
| Perm Improve Highway, Equip & Cap Outlay | 134,679 | DB51122 | 324,478 |
| TOTAL Perm Improve Highway | 134,679 | | 324,478 |
| Brush And Weeds, Contr Expend | | DB51404 | |
| TOTAL Brush And Weeds | 0 | | 0 |
| TOTAL Transportation | 563,311 | | 829,469 |
| State Retirement, Empl Bnfts | 47,616 | DB90108 | 52,490 |
| Social Security, Empl Bnfts | 26,613 | DB90308 | 29,443 |
| Worker's Compensation, Empl Bnfts | 16,910 | DB90408 | 17,151 |
| Unemployment Insurance, Empl Bnfts | | DB90508 | |
| Disability Insurance, Empl Bnfts | 162 | DB90558 | 252 |
| Hospital & Medical (dental) Ins, Empl Bnft | 105,704 | DB90608 | 77,607 |
| TOTAL Employee Benefits | 197,005 | | 176,944 |
| TOTAL Expenditures | 760,316 | | 1,006,413 |
| TOTAL Expenditures | 760,316 | | 1,006,413 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 79,939 | DB8021 | 208,164 |
| Restated Fund Balance - Beg of Year | 79,939 | DB8022 | 208,164 |
| ADD - REVENUES AND OTHER SOURCES | 888,540 | | 1,072,274 |
| DEDUCT - EXPENDITURES AND OTHER USES | 760,316 | | 1,006,413 |
| Fund Balance - End of Year | 208,164 | DB8029 | 274,025 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--------------------------------------|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 35,558 | DB1049N | 85,980 |
| Est Rev - Non Property Tax Items | 881,032 | DB1199N | 915,380 |
| Est Rev - Use of Money And Property | 600 | DB2499N | 1,000 |
| Est Rev - State Aid | 189,149 | DB3099N | 190,000 |
| TOTAL Estimated Revenues | 1,106,339 | | 1,192,360 |
| Appropriated Fund Balance | 0 | DB599N | 0 |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues | 1,106,339 | | 1,192,360 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------------|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 883,184 | DB5999N | 958,340 |
| App - Home And Community Services | 0 | DB8999N | 0 |
| App - Employee Benefits | 223,155 | DB9199N | 234,020 |
| TOTAL Appropriations | 1,106,339 | | 1,192,360 |
| TOTAL Appropriations | 1,106,339 | | 1,192,360 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | 19,141 | H200 | |
| Cash In Time Deposits | 54,335 | H201 | 17,982 |
| Cash With Fiscal Agent | | H223 | |
| TOTAL Cash | 73,476 | | 17,982 |
| TOTAL Assets | 73,476 | | 17,982 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Accounts Payable | | H600 | 684 |
| TOTAL Accounts Payable | 0 | | 684 |
| Due To Other Funds | 38,412 | H630 | 2,395 |
| TOTAL Due To Other Funds | 38,412 | | 2,395 |
| TOTAL Liabilities | 38,412 | | 3,079 |
| Fund Balance | | | |
| Committed Fund Balance | | H913 | |
| TOTAL Committed Fund Balance | 0 | | 0 |
| Assigned Unappropriated Fund Balance | 35,064 | H915 | 14,903 |
| TOTAL Assigned Fund Balance | 35,064 | | 14,903 |
| TOTAL Fund Balance | 35,064 | | 14,903 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 73,476 | | 17,982 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | 1 | H2401 | 22 |
| TOTAL Use of Money And Property | 1 | | 22 |
| St Aid-Water Cap Proj | | H3991 | |
| TOTAL State Aid | 0 | | 0 |
| TOTAL Revenues | 1 | | 22 |
| Interfund Transfers | 55,000 | H5031 | |
| TOTAL Interfund Transfers | 55,000 | | 0 |
| Installment Purchase Debt | 193,683 | H5785 | 171,563 |
| TOTAL Proceeds of Obligations | 193,683 | | 171,563 |
| TOTAL Other Sources | 248,683 | | 171,563 |
| TOTAL Revenues | 248,684 | | 171,584 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Machinery, Equip & Cap Outlay | 328,618 | H51302 | 171,563 |
| TOTAL Machinery | 328,618 | | 171,563 |
| TOTAL Transportation | 328,618 | | 171,563 |
| Source Supply Pwr & Pump, Equip & Cap Outla | 39,077 | H83202 | 39,454 |
| TOTAL Source Supply Pwr & Pump | 39,077 | | 39,454 |
| Drain & Storm, Equip & Cap Outlay | | H85972 | |
| TOTAL Drain & Storm | 0 | | 0 |
| TOTAL Home And Community Services | 39,077 | | 39,454 |
| Debt Principal, Serial Bonds | 5,000 | H97106 | |
| TOTAL Debt Principal | 5,000 | | 0 |
| Debt Interest, Serial Bonds | 9,576 | H97107 | 4,688 |
| TOTAL Debt Interest | 9,576 | | 4,688 |
| TOTAL Expenditures | 382,271 | | 215,705 |
| Transfers, Other Funds | | H99019 | 14,452 |
| TOTAL Operating Transfers | 0 | | 14,452 |
| TOTAL Other Uses | 0 | | 14,452 |
| TOTAL Expenditures | 382,271 | | 230,157 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 168,652 | H8021 | 35,064 |
| Prior Period Adj -Increase In Fund Balance | | H8012 | 38,412 |
| Restated Fund Balance - Beg of Year | 168,652 | H8022 | 73,476 |
| ADD - REVENUES AND OTHER SOURCES | 248,684 | | 171,584 |
| DEDUCT - EXPENDITURES AND OTHER USES | 382,271 | | 230,157 |
| Fund Balance - End of Year | 35,064 | H8029 | 14,903 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------|------------------|---------|------------------|
| Assets | | | |
| Land | 1,229,341 | K101 | 1,229,341 |
| Buildings | 1,246,283 | K102 | 1,248,881 |
| Machinery And Equipment | 1,156,962 | K104 | 1,136,200 |
| Construction Work In Progress | 852,315 | K105 | 854,023 |
| Infrastructure | 1,649,795 | K106 | 1,830,766 |
| TOTAL Fixed Assets (net) | 6,134,696 | | 6,299,211 |
| TOTAL Assets | 6,134,696 | | 6,299,211 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Liabilities | | | |
| Total Non-Current Govt Assets | 6,134,696 | K159 | 6,299,211 |
| TOTAL Investments in Non-Current Government Assets | 6,134,696 | | 6,299,211 |
| TOTAL Fund Balance | 6,134,696 | | 6,299,211 |
| TOTAL | 6,134,696 | | 6,299,211 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 28,332 | PN201 | 28,585 |
| TOTAL Cash | 28,332 | | 28,585 |
| TOTAL Assets | 28,332 | | 28,585 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Must Remain Intact | 21,860 | PN807 | 21,860 |
| TOTAL Nonspendable Fund Balance | 21,860 | | 21,860 |
| Assigned Unappropriated Fund Balance | 6,472 | PN915 | 6,725 |
| TOTAL Assigned Fund Balance | 6,472 | | 6,725 |
| TOTAL Fund Balance | 28,332 | | 28,585 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 28,332 | | 28,585 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------|---------|------------|
| Revenues | | | |
| Interest And Earnings | 3 | PN2401 | 3 |
| TOTAL Use of Money And Property | 3 | | 3 |
| Unclassified (specify) | 650 | PN2770 | 250 |
| TOTAL Miscellaneous Local Sources | 650 | | 250 |
| TOTAL Revenues | 653 | | 253 |
| TOTAL Revenues | 653 | | 253 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|----------|
| Expenditures | | | |
| Misc Home & Comm Serv, Cont Expend | | PN89894 | |
| TOTAL Misc Home & Comm Serv | 0 | | 0 |
| TOTAL Home And Community Services | 0 | | 0 |
| TOTAL Expenditures | 0 | | 0 |
| TOTAL Expenditures | 0 | | 0 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------|---------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 27,679 | PN8021 | 28,332 |
| Restated Fund Balance - Beg of Year | 27,679 | PN8022 | 28,332 |
| ADD - REVENUES AND OTHER SOURCES | 653 | | 253 |
| DEDUCT - EXPENDITURES AND OTHER USES | | | |
| Fund Balance - End of Year | 28,332 | PN8029 | 28,585 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------|-----------|---------|-----------|
| Assets | | | |
| Cash | 14 | SF200 | 14 |
| TOTAL Cash | 14 | | 14 |
| TOTAL Assets | 14 | | 14 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|-----------|---------|-----------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 14 | SF915 | 14 |
| TOTAL Assigned Fund Balance | 14 | | 14 |
| TOTAL Fund Balance | 14 | | 14 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 14 | | 14 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|----------------------------------|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 252,795 | SF1001 | 257,850 |
| TOTAL Real Property Taxes | 252,795 | | 257,850 |
| TOTAL Revenues | 252,795 | | 257,850 |
| TOTAL Revenues | 252,795 | | 257,850 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 252,795 | SF34104 | 257,850 |
| TOTAL Fire Protection | 252,795 | | 257,850 |
| TOTAL Public Safety | 252,795 | | 257,850 |
| TOTAL Expenditures | 252,795 | | 257,850 |
| TOTAL Expenditures | 252,795 | | 257,850 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 14 | SF8021 | 14 |
| Restated Fund Balance - Beg of Year | 14 | SF8022 | 14 |
| ADD - REVENUES AND OTHER SOURCES | 252,795 | | 257,850 |
| DEDUCT - EXPENDITURES AND OTHER USES | 252,795 | | 257,850 |
| Fund Balance - End of Year | 14 | SF8029 | 14 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------|--------------|---------|--------------|
| Assets | | | |
| Cash | 404 | SL200 | 404 |
| Cash In Time Deposits | 2,553 | SL201 | 3,951 |
| TOTAL Cash | 2,957 | | 4,355 |
| TOTAL Assets | 2,957 | | 4,355 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|--------------|
| Accounts Payable | 311 | SL600 | 603 |
| TOTAL Accounts Payable | 311 | | 603 |
| TOTAL Liabilities | 311 | | 603 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 2,646 | SL915 | 3,752 |
| TOTAL Assigned Fund Balance | 2,646 | | 3,752 |
| TOTAL Fund Balance | 2,646 | | 3,752 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,957 | | 4,355 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------|--------------|
| Revenues | | | |
| Real Property Taxes | 4,650 | SL1001 | 4,650 |
| TOTAL Real Property Taxes | 4,650 | | 4,650 |
| Interest And Earnings | | SL2401 | |
| TOTAL Use of Money And Property | 0 | | 0 |
| TOTAL Revenues | 4,650 | | 4,650 |
| TOTAL Revenues | 4,650 | | 4,650 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------|--------------|---------|--------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 4,291 | SL51824 | 3,544 |
| TOTAL Street Lighting | 4,291 | | 3,544 |
| TOTAL Transportation | 4,291 | | 3,544 |
| TOTAL Expenditures | 4,291 | | 3,544 |
| TOTAL Expenditures | 4,291 | | 3,544 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|-------|---------|-------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 2,287 | SL8021 | 2,646 |
| Restated Fund Balance - Beg of Year | 2,287 | SL8022 | 2,646 |
| ADD - REVENUES AND OTHER SOURCES | 4,650 | | 4,650 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,291 | | 3,544 |
| Fund Balance - End of Year | 2,646 | SL8029 | 3,752 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | | SM200 | |
| Cash In Time Deposits | 65,115 | SM201 | 73,024 |
| TOTAL Cash | 65,115 | | 73,024 |
| Accounts Receivable | 400 | SM380 | 100 |
| TOTAL Other Receivables (net) | 400 | | 100 |
| TOTAL Assets | 65,515 | | 73,124 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Other Liabilities | 7,500 | SM688 | 12,500 |
| TOTAL Other Liabilities | 7,500 | | 12,500 |
| TOTAL Liabilities | 7,500 | | 12,500 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 58,015 | SM915 | 60,624 |
| TOTAL Assigned Fund Balance | 58,015 | | 60,624 |
| TOTAL Fund Balance | 58,015 | | 60,624 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 65,515 | | 73,124 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 163,249 | SM1001 | 164,806 |
| TOTAL Real Property Taxes | 163,249 | | 164,806 |
| Other General Departmental Income | 1,950 | SM1289 | 2,595 |
| TOTAL Departmental Income | 1,950 | | 2,595 |
| Interest And Earnings | 11 | SM2401 | 14 |
| TOTAL Use of Money And Property | 11 | | 14 |
| TOTAL Revenues | 165,211 | | 167,415 |
| TOTAL Revenues | 165,211 | | 167,415 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Ambulance, Contr Expend | 163,250 | SM45404 | 164,806 |
| TOTAL Ambulance | 163,250 | | 164,806 |
| TOTAL Health | 163,250 | | 164,806 |
| Parks, Contr Expend | | SM71104 | |
| TOTAL Parks | 0 | | 0 |
| TOTAL Culture And Recreation | 0 | | 0 |
| TOTAL Expenditures | 163,250 | | 164,806 |
| TOTAL Expenditures | 163,250 | | 164,806 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 56,054 | SM8021 | 58,015 |
| Restated Fund Balance - Beg of Year | 56,054 | SM8022 | 58,015 |
| ADD - REVENUES AND OTHER SOURCES | 165,211 | | 167,415 |
| DEDUCT - EXPENDITURES AND OTHER USES | 163,250 | | 164,806 |
| Fund Balance - End of Year | 58,015 | SM8029 | 60,624 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 1,172 | SS200 | 1,172 |
| Cash In Time Deposits | 682,476 | SS201 | 492,799 |
| TOTAL Cash | 683,648 | | 493,971 |
| Sewer Rents Receivable | 19,185 | SS360 | 22,405 |
| TOTAL Other Receivables (net) | 19,185 | | 22,405 |
| TOTAL Assets | 702,833 | | 516,376 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | 35,632 | SS600 | 69,165 |
| TOTAL Accounts Payable | 35,632 | | 69,165 |
| Customers' Deposits | | SS615 | 250 |
| TOTAL Other Deposits | 0 | | 250 |
| Due To Other Funds | | SS630 | 1,439 |
| TOTAL Due To Other Funds | 0 | | 1,439 |
| TOTAL Liabilities | 35,632 | | 70,854 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 78,505 | SS914 | 86,185 |
| Assigned Unappropriated Fund Balance | 588,695 | SS915 | 359,337 |
| TOTAL Assigned Fund Balance | 667,200 | | 445,522 |
| TOTAL Fund Balance | 667,200 | | 445,522 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 702,833 | | 516,376 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Sewer Rents | 550,984 | SS2120 | 542,539 |
| Sewer Charges | 6,038 | SS2122 | 8,290 |
| Interest & Penalties On Sewer Accts | 3,328 | SS2128 | 4,078 |
| TOTAL Departmental Income | 560,349 | | 554,907 |
| Interest And Earnings | 65 | SS2401 | 77 |
| TOTAL Use of Money And Property | 65 | | 77 |
| Forfeitures of Deposits | | SS2620 | 100 |
| TOTAL Fines And Forfeitures | 0 | | 100 |
| TOTAL Revenues | 560,414 | | 555,084 |
| TOTAL Revenues | 560,414 | | 555,084 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Sewer Administration, Equip & Cap Outlay | 321,842 | SS81102 | 307,516 |
| Sewer Administration, Contr Expend | 31,335 | SS81104 | 44,492 |
| TOTAL Sewer Administration | 353,177 | | 352,008 |
| Sewage Treat Disp, Pers Serv | 4,000 | SS81301 | 15,792 |
| Sewage Treat Disp, Equip & Cap Outlay | 15,885 | SS81302 | 95,550 |
| Sewage Treat Disp, Contr Expend | 312,526 | SS81304 | 312,204 |
| TOTAL Sewage Treat Disp | 332,412 | | 423,547 |
| TOTAL Home And Community Services | 685,589 | | 775,555 |
| Social Security , Empl Bnfts | 306 | SS90308 | 1,208 |
| TOTAL Employee Benefits | 306 | | 1,208 |
| TOTAL Expenditures | 685,895 | | 776,763 |
| TOTAL Expenditures | 685,895 | | 776,763 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SS8021 | 667,200 |
| Prior Period Adj -Increase In Fund Balance | 792,681 | SS8012 | |
| Restated Fund Balance - Beg of Year | 792,681 | SS8022 | 667,200 |
| ADD - REVENUES AND OTHER SOURCES | 560,414 | | 555,084 |
| DEDUCT - EXPENDITURES AND OTHER USES | 685,895 | | 776,763 |
| Fund Balance - End of Year | 667,200 | SS8029 | 445,522 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Departmental Income | 524,250 | SS1299N | 529,250 |
| Est Rev - Use of Money And Property | 250 | SS2499N | 70 |
| TOTAL Estimated Revenues | 524,500 | | 529,320 |
| Appropriated Fund Balance | 78,505 | SS599N | 86,185 |
| TOTAL Estimated Other Sources | 78,505 | | 86,185 |
| TOTAL Estimated Revenues | 603,005 | | 615,505 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - Home And Community Services | 602,505 | SS8999N | 615,005 |
| App - Employee Benefits | 500 | SS9199N | 500 |
| TOTAL Appropriations | 603,005 | | 615,505 |
| TOTAL Appropriations | 603,005 | | 615,505 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 693 | SW200 | 952 |
| Cash In Time Deposits | 148,525 | SW201 | 266,807 |
| TOTAL Cash | 149,218 | | 267,759 |
| Water Rents Receivable | 8,113 | SW350 | 6,313 |
| TOTAL Other Receivables (net) | 8,113 | | 6,313 |
| Due From Other Funds | | SW391 | 0 |
| TOTAL Due From Other Funds | 0 | | 0 |
| Prepaid Expenses | | SW480 | |
| TOTAL Prepaid Expenses | 0 | | 0 |
| TOTAL Assets | 157,331 | | 274,073 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | 1,154 | SW600 | 27,087 |
| TOTAL Accounts Payable | 1,154 | | 27,087 |
| Due To Other Funds | | SW630 | 742 |
| TOTAL Due To Other Funds | 0 | | 742 |
| TOTAL Liabilities | 1,154 | | 27,829 |
| Fund Balance | | | |
| Not in Spendable Form | | SW806 | |
| TOTAL Nonspendable Fund Balance | 0 | | 0 |
| Assigned Unappropriated Fund Balance | 156,178 | SW915 | 246,244 |
| TOTAL Assigned Fund Balance | 156,178 | | 246,244 |
| TOTAL Fund Balance | 156,178 | | 246,244 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 157,331 | | 274,073 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 67,465 | SW1001 | 67,278 |
| TOTAL Real Property Taxes | 67,465 | | 67,278 |
| Metered Water Sales | 4,288 | SW2140 | 4,589 |
| Unmetered Water Sales | 22,948 | SW2142 | 23,568 |
| Interest & Penalties On Water Rents | 592 | SW2148 | 687 |
| TOTAL Departmental Income | 27,827 | | 28,843 |
| Interest And Earnings | 177 | SW2401 | 111 |
| TOTAL Use of Money And Property | 177 | | 111 |
| St Aid-Water Cap Proj | | SW3991 | 90,136 |
| TOTAL State Aid | 0 | | 90,136 |
| TOTAL Revenues | 95,469 | | 186,368 |
| Interfund Transfers | | SW5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| Statutory Installment Bonds | | SW5720 | |
| TOTAL Proceeds of Obligations | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Revenues | 95,469 | | 186,368 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|---------------|
| Expenditures | | | |
| Water Administration, Pers Serv | 2,059 | SW83101 | 2,214 |
| Water Administration, Contr Expend | 1,138 | SW83104 | 284 |
| TOTAL Water Administration | 3,196 | | 2,498 |
| Source Supply Pwr & Pump, Equip& Cap Outlay | 99,082 | SW83202 | 38,142 |
| Source Supply Pwr & Pump, Contr Expend | 20,021 | SW83204 | 9,605 |
| TOTAL Source Supply Pwr & Pump | 119,103 | | 47,747 |
| Water Purification, Contr Expend | 2,277 | SW83304 | 2,610 |
| TOTAL Water Purification | 2,277 | | 2,610 |
| Water Trans & Distrib, Pers Serv | 14,588 | SW83401 | 23,497 |
| Water Trans & Distrib, Equip & Cap Outlay | | SW83402 | |
| Water Trans & Distrib, Contr Expend | 4,501 | SW83404 | 6,173 |
| TOTAL Water Trans & Distrib | 19,089 | | 29,670 |
| TOTAL Home And Community Services | 143,665 | | 82,525 |
| State Retirement, Empl Bnfts | 3,737 | SW90108 | |
| Social Security , Empl Bnfts | 1,273 | SW90308 | 1,967 |
| Worker's Compensation, Empl Bnfts | 1,327 | SW90408 | |
| Disability Insurance, Empl Bnfts | 13 | SW90558 | |
| Hospital & Medical (dental) Ins, Empl Bnft | 4,854 | SW90608 | |
| TOTAL Employee Benefits | 11,203 | | 1,967 |
| Debt Principal, Installment Bonds | 10,000 | SW97206 | 10,000 |
| TOTAL Debt Principal | 10,000 | | 10,000 |
| Debt Interest, Installment Bonds | 2,214 | SW97207 | 1,810 |
| TOTAL Debt Interest | 2,214 | | 1,810 |
| TOTAL Expenditures | 167,082 | | 96,302 |
| TOTAL Expenditures | 167,082 | | 96,302 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 227,791 | SW8021 | 156,178 |
| Restated Fund Balance - Beg of Year | 227,791 | SW8022 | 156,178 |
| ADD - REVENUES AND OTHER SOURCES | 95,469 | | 186,368 |
| DEDUCT - EXPENDITURES AND OTHER USES | 167,082 | | 96,302 |
| Fund Balance - End of Year | 156,178 | SW8029 | 246,244 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-------------------------------------|----------------|---------|---------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 67,278 | SW1049N | 67,160 |
| Est Rev - Intergovernmental Charges | 28,045 | SW2399N | 27,820 |
| Est Rev - Use of Money And Property | 203 | SW2499N | 70 |
| Est Rev - State Aid | 59,000 | SW3099N | 0 |
| TOTAL Estimated Revenues | 154,526 | | 95,050 |
| TOTAL Estimated Revenues | 154,526 | | 95,050 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------------|----------------|---------|---------------|
| Appropriations | | | |
| App - Home And Community Services | 139,800 | SW8999N | 80,615 |
| App - Employee Benefits | 2,915 | SW9199N | 3,025 |
| App - Debt Service | 11,811 | SW9899N | 11,410 |
| TOTAL Appropriations | 154,526 | | 95,050 |
| TOTAL Appropriations | 154,526 | | 95,050 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------|--------------|---------|--------------|
| Assets | | | |
| Cash | 3,791 | TA200 | 5,288 |
| TOTAL Cash | 3,791 | | 5,288 |
| TOTAL Assets | 3,791 | | 5,288 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|--------------|
| Due To Other Funds | | TA630 | 1,471 |
| TOTAL Due To Other Funds | 0 | | 1,471 |
| State Retirement | 10 | TA18 | 10 |
| Disability Insurance | 296 | TA19 | 322 |
| Group Insurance | 3,485 | TA20 | 3,485 |
| TOTAL Agency Liabilities | 3,791 | | 3,816 |
| TOTAL Liabilities | 3,791 | | 5,288 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 3,791 | | 5,288 |

TOWN OF Cazenovia
 Annual Update Document
 For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 1,382,276 | W129 | 1,470,735 |
| TOTAL Provision To Be Made In Future Budgets | 1,382,276 | | 1,470,735 |
| TOTAL Assets | 1,382,276 | | 1,470,735 |

TOWN OF Cazenovia
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Net Pension Liability -Proportionate Share | 102,241 | W638 | 214,553 |
| Installment Purchase Debt | 507,399 | W685 | 497,595 |
| Compensated Absences | 25,635 | W687 | 36,587 |
| TOTAL Other Liabilities | 635,276 | | 748,735 |
| Bonds Payable | 747,000 | W628 | 722,000 |
| TOTAL Bond And Long Term Liabilities | 747,000 | | 722,000 |
| TOTAL Liabilities | 1,382,276 | | 1,470,735 |
| TOTAL Liabilities | 1,382,276 | | 1,470,735 |

TOWN OF Cazenovia
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Madison

Municipal Code: 250314100000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|--|-----------|--------------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2017 | BOND E | Mt. Pleasant Water 202(b) Impr | | | 01/12/2017 | 01/12/2021 | 3.39% | | \$30,000 | \$18,000 | \$6,000 | \$0 | \$0 | | \$12,000 |
| 2009 | BOND E | Mt. Pleasant SIB | | | 11/06/2009 | 11/06/2024 | 5.00% | | \$60,000 | \$24,000 | \$4,000 | \$0 | \$0 | | \$20,000 |
| Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$42,000 | \$10,000 | \$0 | \$0 | \$0 | \$32,000 |
| 2014 | IPC E | Weed Harvester/Shore Conveyor | | | 06/06/2014 | 06/06/2020 | 2.74% | | \$76,557 | \$10,429 | \$10,429 | \$0 | \$0 | | \$0 |
| 2016 | IPC E | Harvester & Trailer | | | 05/27/2016 | 05/27/2022 | 2.24% | | \$240,046 | \$138,603 | \$33,508 | \$0 | \$0 | | \$105,095 |
| 2017 | IPC E | 2018 Western Star Truck/Plow | | | 10/27/2017 | 10/27/2023 | 3.32% | | \$134,935 | \$96,279 | \$18,019 | \$0 | \$0 | | \$78,260 |
| 2018 | IPC E | 2019 Western Star & Plow Equip | | | 06/22/2018 | 06/22/2024 | 4.40% | | \$193,683 | \$162,315 | \$24,226 | \$0 | \$0 | | \$138,089 |
| 2013 | IPC E | 2 2013 Western Star Trucks | | | 03/04/2013 | 03/04/2019 | 2.535% | | \$206,356 | \$15,860 | \$15,510 | \$0 | (\$349) | | \$0 |
| 2012 | IPC E | 2013 Western Star | | | 08/30/2012 | 01/15/2019 | 2.55% | | \$106,662 | \$16,161 | \$16,161 | \$0 | \$0 | | \$0 |
| 2019 | IPC E | 2020 Western Star | | | 08/01/2019 | 08/01/2025 | 2.87% | | \$171,563 | \$0 | \$26,638 | \$0 | \$0 | | \$144,925 |
| 2013 | IPC E | 2014 Western Star Truck | | | 11/15/2013 | 11/15/2019 | 2.649% | | \$143,178 | \$21,523 | \$21,523 | \$0 | \$0 | | \$0 |
| 2015 | IPC E | Tractor & Mowing Equipment | | | 08/03/2015 | 08/03/2021 | 2.68% | | \$105,176 | \$46,230 | \$15,004 | \$0 | \$0 | | \$31,225 |
| Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$171,563 | \$507,399 | \$181,017 | \$0 | (\$349) | \$0 | \$497,595 |
| 2016 | BOND N | Drainage Improvements | | | 04/15/2015 | 04/15/2044 | 3.991% | | | \$470,000 | \$10,000 | \$0 | \$0 | | \$460,000 |
| 2016 | BOND N | Salt Shed / Cold Storage | | | 08/27/2015 | 08/15/2040 | 3.99% | | | \$235,000 | \$5,000 | \$0 | \$0 | | \$230,000 |
| Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$705,000 | \$15,000 | \$0 | \$0 | \$0 | \$690,000 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$171,563 | \$1,254,399 | \$206,017 | \$0 | (\$349) | \$0 | \$1,219,595 |

TOWN OF Cazenovia
Maturity Schedule
For the Fiscal Year Ending 2019

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2019

| | | |
|--|---------|-------------------|
| | EDPCODE | |
| Indebtedness No. | | 2019000001 |
| Purpose of Issue | | 2020 Western Star |
| For State Comptroller Use Only | 2P3CE | |
| Total Principal | 2P3PR | 171,563 |
| Date of Issue | 2P3DT | 8/1/2019 |
| Interest Rate | 2P3PC | 2.87000 |
| Final Maturity Date | 2P3DM | 8/1/2025 |
| Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended) | | |
| | 2P320 | 22,478 |
| | 2P321 | 23,123 |
| | 2P322 | 23,787 |
| | 2P323 | 24,470 |
| | 2P324 | 25,172 |
| | 2P325 | 25,894 |

TOWN OF Cazenovia
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

| | EDP Code | Amount |
|---|----------|----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$100.00 |
| Demand Deposits | 9Z2011 | \$22,714.09 |
| Time Deposits | 9Z2021 | \$3,516,087.68 |
| Total | | \$3,538,901.77 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$250,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$3,627,219.98 |
| Total | | \$3,877,219.98 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | \$22,528.33 |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Cazenovia
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| *****-0146 | \$335,442 | \$0 | \$0 | \$335,442 |
| *****-7774 | \$492,799 | \$0 | \$0 | \$492,799 |
| *****-4875 | \$5,001 | \$0 | \$0 | \$5,001 |
| *****-4883 | \$2,502 | \$0 | \$0 | \$2,502 |
| *****-4891 | \$5,001 | \$0 | \$0 | \$5,001 |
| *****-6355 | \$17,102 | \$0 | \$5,422 | \$11,679 |
| *****-6389 | \$5,613 | \$0 | \$325 | \$5,288 |
| *****-6404 | \$1,179,470 | \$0 | \$0 | \$1,179,470 |
| *****-6412 | \$514,305 | \$0 | \$0 | \$514,305 |
| *****-6420 | \$145,484 | \$0 | \$0 | \$145,484 |
| *****-6438 | \$112,260 | \$0 | \$0 | \$112,260 |
| *****-6446 | \$27,046 | \$0 | \$0 | \$27,046 |
| *****-6488 | \$28,585 | \$0 | \$0 | \$28,585 |
| *****-6496 | \$60,520 | \$0 | \$0 | \$60,520 |
| *****-5891 | \$3,951 | \$0 | \$0 | \$3,951 |
| *****-7580 | \$539,250 | \$0 | \$0 | \$539,250 |
| | Total Adjusted Bank Balance | | | \$3,468,584 |
| | Petty Cash | | | \$100.00 |
| | Adjustments | | | \$13.00 |
| | Total Cash | | 9ZCASH * | \$3,468,697 |
| | Total Cash Balance All Funds | | 9ZCASHB * | \$3,468,697 |
| | * Must be equal | | | |

TOWN OF Cazenovia
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

| Total Full Time Employees: | | 13 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 19 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$118,684.75 | 13 | 11 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$66,305.41 | 13 | 19 | |
| 90408 | Worker's Compensation Insurance | \$39,425.00 | 13 | 19 | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$0.00 | | | |
| 90558 | Disability Insurance | \$551.55 | 13 | 19 | |
| 90608 | Hospital and Medical (Dental) Insurance | \$147,484.28 | 13 | 13 | |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$372,450.99 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$374,418.01 | | | |

TOWN OF Cazenovia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$9,596 | 4,754 | gallons | |
| Diesel Fuel | \$52,297 | 23,575 | gallons | |
| Fuel Oil | \$285 | 75 | gallons | |
| Natural Gas | \$2,927 | 4,327 | cubic feet | |
| Electricity | \$39,284 | 408,280 | kilowatt-hours | |
| Coal | | | tons | |
| Propane | \$16,463 | 12,976 | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, William N. Zupan, hereby certify that I am the Chief Fiscal Officer of the Town of Cazenovia, and that the information provided in the annual financial report of the Town of Cazenovia, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Cazenovia, and adopted by me as my signature for use in conjunction with the filing of the Town of Cazenovia's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Cazenovia's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Elizabeth B. Merrill
Name of Report Preparer if different than Chief Fiscal Officer

(315) 655-9213
Telephone Number

06/25/2020
Date of Certification

William N. Zupan
Name

Town Supervisor
Title

7 Albany Street
Official Address

(315) 655-9213
Official Telephone Number